



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART IV

SHARES, SECURITIES, OPTIONS ETC.

CHAPTER III

MISCELLANEOUS PROVISIONS RELATING TO
COMMODITIES, FUTURES, OPTIONS AND OTHER SECURITIES

[^{F1}151G Regulations where non-qualifying shares conditions altered

- (1) If the Treasury make regulations under section 533 of CTA 2009 (power to change conditions for non-qualifying shares) adding, varying or removing such a condition as is mentioned in subsection (1) of that section, they may also by regulations amend this Act so as to make provision for or in connection with taxation in the case of any asset or transaction that is or was mentioned in the condition.
- (2) Regulations under this section may—
 - (a) make different provision for different cases, and
 - (b) make incidental, supplemental, consequential and transitional provisions and savings.
- (3) Regulations made under subsection (2)(b) may, in particular, include provision amending any enactment or any instrument made under an enactment.]

Textual Amendments

- F1** Ss. 151E-151G inserted (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 1 para. 370** (with Sch. 2 Pts. 1, 2)

Status:

Point in time view as at 06/04/2021.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Section 151G is up to date with all changes known to be in force on or before 17 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.